

R865. Tax Commission, Auditing.

R865-12L. Local Sales and Use Tax.

R865-12L-4. Filing of Returns Pursuant to Utah Code Ann. Section 59-12-204.

A. Every person responsible for the collection of local sales and use tax is required to make a combined state and local sales and use tax return to the Tax Commission.

B. All provisions pertaining to filing returns for state sales and use tax also apply to filing returns for local sales and use tax.

KEY: taxation, sales tax, restaurants, collections*

June 21, 2000

Notice of Continuation April 16, 2002

59-12-118

59-12-205

59-12-207

59-12-302

59-12-354

59-12-501

59-12-502

59-12-602

59-12-603

59-12-703

59-12-802

59-12-804